In The High Court of Uttaranchal, at Nainital

Civil W.P. No. 1255 (M/B) of 2004

Bharat Sanchar Nigam Ltd
(BSNL) through AGM
Sh. M.S. Rautela Srinagar (SSA) …….. Petitioner.

Versus

(1) The Commissioner Appeals
Customs and Central Excise,
Meerut-I, Mangal Pandey Nagar
Meerut.

(2) The Deputy Commissioner, Customs
And central Excise, Dehradun Division
Nehru, Colony Dehradun ……. Respondents

Sh. Pulak Raj Mullick learned counsel for the petitioner.

Sh. V.B.S. Negi, Chief Standing Counsel for the respondents.

Dated: 24-12-2004

Coram: Hon'ble Irshad Hussain, J.

Hon'ble B.S. Verma, J.

P.C.:

The petitioner is aggrieved by the order dated 13-9-2004 passed by the Commissioner Appeals, Customs and Central Excise, Meerut-I. It is not disputed that against the order of the Commissioner, appeal lie to the Customs, Excise and Service Tax Tribunal. Therefore, the alternative remedy being available and the same being efficacious, the petitioner is relegated to proceed for the remedy as available under the law.

In view of it, the writ petition is dismissed in limine.

(B.S. Verma, J.) **(Irshad Hussain, J.)**

ISB